CAJ:kam 11/13/08 1020710 300282.02

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Response Under 37 C.F.R. § 1.116 Expedited Procedure

In re application of: Thumpudi et al. FILED VIA EFS ON November 13, 2008

Application No. 10/642,550 Filed: August 15, 2003

Confirmation No. 4585

For: MULTI-CHANNEL AUDIO ENCODING AND DECODING WITH MULTI-CHANNEL TRANSFORM SELECTION

Examiner: Justin W. Rider

Art Unit: 2626

Attorney Reference No. 3382-65133-01

AMENDMENT AFTER FINAL ACTION

This responds to the final Office action dated October 29, 2008 ("Action"). Please amend the referenced application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2.

Remarks begin on page 13.